

DUE DATE: September 4, 2007

PRINT in BLUE or BLACK INK

2006 VERMONT	<b>Renter Rebate Claim</b>	FORM
	FOR HOUSEHOLD INCOME OF \$47,000 OR LESS	<b>PR-141</b>



\* 0 6 1 4 1 1 1 9 9 \*

For the year Jan. 1-Dec. 31, 2006

**Must Be Filed With: Form LC-142, Landlord's Certificate, and Form HI-144, Household Income**

Claimant's Social Security Number	<input type="text"/> - <input type="text"/> - <input type="text"/>	Spouse or CU Partner Social Security Number	<input type="text"/> - <input type="text"/> - <input type="text"/>	Claimant's Date of Birth	Month <input type="text"/> Day <input type="text"/> Year <input type="text"/>
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Claimant's Last Name	<input type="text"/>	First Name	<input type="text"/>	Initial	<input type="text"/>
Spouse or CU Partner Last Name	<input type="text"/>	First Name	<input type="text"/>	Initial	<input type="text"/>
Mailing Address (Number and Street/Road or PO Box)	<input type="text"/>				
City/Town	<input type="text"/>	State	<input type="text"/>	Zip Code	<input type="text"/> - <input type="text"/>
				1 VT School District Code	<input type="text"/>


 Location of rental property   
 number, street / road name (DO NOT use PO Box, "same", or Town name)

 2 City/Town of Legal Residence on 12/31/2006  State 
**ALL eligibility questions must be answered. You must have rented all 12 months in 2006. See instructions on page 47 for one exception.**

Q1. Were you domiciled (legal resident) in VT all of calendar year 2006? . . . ☐ Yes, Go to Q2 ☐ No, STOP. You are not eligible.

Q2. Were you claimed as a dependent by another taxpayer in 2006? . . . . . ☐ Yes, STOP. You are not eligible. ☐ No, Complete this form.

**REBATE CALCULATION**
 Before doing rebate calculation, complete Form HI-144, Household Income.  
**YOU MUST ATTACH FORM HI-144 AND FORM LC-142 TO THIS FORM.**

3. **ALLOCABLE RENT** (From Form LC-142, Line 16 or Line 23) . . . . . 3.  ,  . 00

**Is more than 25% of this rental used for business purposes? If YES, see instructions. If NO, enter 100.00% on Line 4.**

4. **HOME USE** . . . . . 4.  . 00 %

5. **ALLOWABLE RENT FOR REBATE CLAIM** (Multiply Line 3 by Line 4) . . . . . 5.  ,  . 00

6. **HOUSEHOLD INCOME** (From Form HI-144, Line t) If more than \$47,000, you are not eligible. . . . . 6.  ,  . 00

7. **MAXIMUM PERCENTAGE OF INCOME FOR RENT** . . . . . 7.  %

If Line 6 Household Income is:	\$0 - 9,999	\$10,000 - 24,999	\$25,000 - 47,000
Enter this % on Line 7:	2.0%	4.5%	5.0%

8. **MAXIMUM RENT FOR HOUSEHOLD INCOME** (Multiply Line 6 by Line 7 and enter result here) . . . . . 8.  ,  . 00

If Line 8 is **more than** Line 5, you do not qualify for a renter rebate.

9. **RENTER REBATE AMOUNT** (Subtract Line 8 from Line 5 and enter result here. If result is zero, you do not qualify for a rebate.) . . . . . 9.  ,  . 00

*If filing this form with the VT Income Tax Return, also enter this amount on Form IN-111, Section 7, Line 31d.***SIGN HERE**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Preparers cannot use return information for purposes other than preparing returns.

Keep a copy for your records.	Your signature	Date	Telephone Number (optional)
	Spouse or CU Partner signature. If a joint return, BOTH must sign.	Date	

☐ Check here if authorizing the VT Department of Taxes to discuss this return and attachments with your preparer.
**Preparer's Use Only**

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN <input type="text"/>
Firm's name (or yours if self-employed) and address			EIN <input type="text"/>
			Preparer's Telephone Number <input type="text"/>

MAIL TO: Vermont Department of Taxes, PO Box 1881, Montpelier, VT 05601-1881

Form PR-141

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# Instructions for Form PR-141 Renter Rebate Claim

The Renter Rebate Program assists eligible renters and refunds rent exceeding a percentage of household income.

**LANDLORD'S CERTIFICATE** You need a Form LC-142, Landlord's Certificate, completed by your landlord. Landlords with more than 4 residential rental units must provide the completed certificate by January 31. Landlords with 4 or less residential rental units provide the certificate upon your request. Landlords complete the section on property taxes only upon request.

**UNABLE TO GET A CERTIFICATE FROM YOUR LANDLORD?** You may still file for the renter rebate. Complete a Landlord's Certificate and attach copies of your cancelled checks or rent receipts for rent paid. Also include a letter explaining why you did not get a Landlord's Certificate and include your landlord's name, address, and telephone number. To obtain a Landlord Certificate, contact the Department at (802) 828-2515, or e-mail [taxforms@state.vt.us](mailto:taxforms@state.vt.us) or fax to (802) 828-2701 and ask for Form LC-142.

**RETURN DUE DATE: SEPTEMBER 4, 2007** No extension of time to file. **Returns filed after this date cannot be accepted**, regardless of the reason the claim could not be filed on time.

**TIMELY FILING** A return mailed through the U.S. Post Office is considered timely if received at the Department within 3 business days of the due date. Bringing the return to the Department in person must be on or before the due date to be timely.

**REQUESTS FOR ADDITIONAL INFORMATION** You may be asked to supply additional information to clarify items on your claim. Such a request does not necessarily mean that you filed improperly or that your claim has been selected for an audit. These requests are a routine part of processing claims.

**MISSING INFORMATION OR INCOMPLETE FILING** Claims with incomplete or missing information are not considered filed. The information must be provided by the September 4 filing deadline or our request date, whichever is later. Information received after that time cannot be accepted, the return is considered unfiled, and the claim is denied.

**AMENDING or CHANGING RENTER REBATE INFORMATION** Correcting household income for a timely filed rebate claim is the only change allowed. The change must be within three years of the filing due date. Use the applicable tax year Form HI-144 and complete with the correct income. Mark "AMENDED" on the HI-144 and send to the Department.

## ELIGIBILITY FOR RENTER REBATE

You must meet ALL of the following eligibility requirements:

- You were a legal resident of VT for the entire calendar year 2006; and
  - You were not claimed in 2006 as a dependent of another taxpayer; and
  - Your household income in 2006 does not exceed \$47,000; and
  - You are the only person in the household making a renter rebate claim;
- and**
- You rented for all 12 months in 2006. See page 47 for the one exception.

**NOTE:** If your landlord charges below market rate rent for the unit because you are related to the landlord, you hold an ownership interest in the rental unit, or for some other reason, and the property tax on the rental unit will be the basis for the rebate, the allowable property tax may be adjusted to reflect the ratio of the rent to the fair market rent established by the Federal Housing and Urban Development Agency. Please see Technical Bulletin TB-28 available on the Department's website or call 1-866-828-2865 (toll-free in VT) or 802-828-2865 (local or out-of-state).

➔ **DECEASED RENTER:** You may not file a claim on behalf of a deceased person. The right to file a renter rebate claim is personal to the Claimant and does not survive the Claimant's death.

➔ **NURSING OR RESIDENTIAL CARE HOME:** Rebate claim is for the room charge only. Payment by Medicaid on behalf of the Claimant to the nursing home cannot be included. Services such as heat, electricity, personal services, medical services, etc., are deducted from the total. Generally, the room charge is 25% of the home's total charges to the person. For a percentage greater than 25%, the nursing home or residential care home must provide a breakout of costs.

**NOTE:** If the person residing in a nursing or residential care home owns a homestead with a sibling or spouse, the person can claim a renter rebate or the sibling or spouse in the homestead can apply for property tax adjustment. They cannot do both.

## LINE-BY-LINE INSTRUCTIONS

➔ Complete Form HI-144 FIRST. If Line t is more than \$47,000, you are ineligible. **Supporting Documents Required:** Forms HI-144 and LC-142

**Claimant's Date of Birth** Enter your date of birth (you are the claimant). *Example:* March 31, 1946, enter as 03 31 1946.

**Claimant Information** **REQUIRED entries.** Enter your name, your spouse's or civil union partner (if applicable) name, mailing address and social security number(s). The Renter Rebate is issued to the name(s) and address on record. The Claimant is the leaseholder or the person responsible for the rent. **Only one claimant per household is allowed, but there can be joint claimants** (such as spouses or civil union partners).

**Line 1 VT School District Code: REQUIRED entry.** Go to the table on page 11 and select the three-digit school district code for the town where you lived on December 31, 2006.

**Line 2 Legal Residence: REQUIRED entry.** Enter your legal residence as of December 31, 2006. Your legal residence is where you live, and it may be different from your mailing address. If you live where there is both a city and town with the same name, please specify the one in which you reside. *For example:* St. Albans City or St. Albans Town.

**Location of Rental Property: REQUIRED entry.** Enter the physical location of the homestead (street or road name). *Examples:* 133 Main Street, Apt 2C; 425 Farm Road 210 US Rt 7N **Please do not enter post office box, "same", "see above," or the town name.**

**Eligibility Questions REQUIRED entries.**

☒ Check the appropriate "Yes" or "No" box for Q1 and Q2 to determine your eligibility.

## Rebate Calculation

**Line 3 Allocable Rent** Enter from the Landlord's Certificate, Form LC-142, the greater of Line 16 or Line 22. This will be either 21% of rent paid for the calendar year or the property tax allocable to your rental unit. **MORE THAN ONE LANDLORD CERTIFICATE:** The total months rented must equal 12. Add the greater of Line 16 or Line 22 from each certificate and enter on this line. File all LC-142s with your claim.

**Line 4 Home Use** If you use more than 25% of your rental unit's floor space for business purposes, the allowable rent amount is adjusted. The percentage of business use is generally the same percentage used on your Federal income tax return when there is more than 25% business use. To calculate business use, divide the square feet used for business by the total square feet in the rental unit. *Example:* You use an 11' x 12' room for an office and inventory storage. Your rental unit is 484 square feet (including the business use). Your business use is  $11 \times 12 = 132$  sf /  $484 = .27$  business use. Entry on Line 4 for home use is 73 (100% - 27%).

**Line 5 Allowable Rent for Rebate Claim** Multiply Line 3 by Line 4 and enter the result here. If Line 4 is 100.00%, then Line 5 will equal Line 3.

**Line 6 Household Income** Enter the amount from Form HI-144, Line t. If household income is more than \$47,000, you are not eligible. See page 49 for definitions of household income.

**Line 7 Maximum Percentage of Income for Rent** Use the chart to find your household income group and applicable percentage. Enter that percentage here.

**Line 8 Maximum Allowable Rent for Household Income** Multiply Line 6 by Line 7 and enter the result here. If Line 8 is more than or the same as Line 5, you are not eligible.

**Line 9 Renter Rebate Amount** Subtract Line 8 from Line 5. This is your 2006 renter rebate. ➔ If you are filing the renter rebate claim with your 2006 VT income tax return, also enter this amount on Form IN-111, Section 7, Line 31e. You will be issued one check combining any income refund or rebate due you.

**Signature REQUIRED** Sign the claim. If a joint filing, both filers must sign the claim.

**Date** Write the date on which the claim form was signed.

**Disclosure Authorization** If you wish to give the Department authorization to discuss your 2006 Renter Rebate Claim with your tax preparer, ☒ check this box and include the preparer's name.

**Preparer** If you employed a paid preparer, he/she must also sign the claim. The preparer must enter his/her social security number or PTIN and, if employed by a business, the EIN of the business. If someone other than the filer(s) prepared the return without charging a fee, then that preparer's signature is optional.